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From:

Sent: Wednesday, August 22, 2012 8:16:18 AM

To:

Cc:

Subject: RE: TEFRA Question on TMP signing when TMP is a Pass Through entity

The signature line on a TEFRA statute extension for an LLC signing as TMP for a TEFRA partnership would be the same as for a TMP that is not a disregarded entity. See Rev. Rul. 2004-88 (disregarded entity is TMP as a separate entity) and the attached Notice, Page 10 person signing for a TMP that is a state law entity).

Attachment: CC Notice CC-2009-027
(Aug. 21, 2009)